

The correct amount for Line 11 is \$679. This is the amount of the Windhams' child and dependent care tax credit. This amount should be entered on line 29 of their Form 1040A tax return.

## Part II

### Credit for child and dependent care expenses

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)	
First	Last			
<b>3</b> Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26.			3	
<b>4</b> Enter your <b>earned income</b> . See the instructions.			4	
<b>5</b> If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4.			5	
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5.			6	
<b>7</b> Enter the amount from Form 1040A, line 22.		7		
<b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7.				
<b>If line 7 is:</b>			<b>If line 7 is:</b>	
<b>Over</b>	<b>But not over</b>	<b>Decimal amount is</b>	<b>Over</b>	<b>But not over</b>
				<b>Decimal amount is</b>
\$0—15,000		.35	\$29,000—31,000	.27
15,000—17,000		.34	31,000—33,000	.26
17,000—19,000		.33	33,000—35,000	.25
19,000—21,000		.32	35,000—37,000	.24
21,000—23,000		.31	37,000—39,000	.23
23,000—25,000		.30	39,000—41,000	.22
25,000—27,000		.29	41,000—43,000	.21
27,000—29,000		.28	43,000—No limit	.20
			8	× .
<b>9</b> Multiply <b>line 6</b> by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions.			9	
<b>10</b> Enter the amount from Form 1040A, line 28.			10	
<b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040A, line 29.			11	